

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
O.O.C.J.  
NOTICE OF MOTION NO.1686 OF 2005  
IN  
INCOME TAX APPEAL LODG.NO.702 OF 2005

Chem Amit ...Appellants.

V/s.

The Asst. Commissioner of Income  
Tax, Circle 7(1), Mumbai ...Respondents.

Mr.Ajay Singh for the Appellants.  
None for the Respondent.

CORAM: S.RADHAKRISHNAN &  
J.H.BHATIA, JJ.  
DATE : 19th July, 2005.

P.C.:

1. Heard the learned counsel for the Appellant. None appears for the Respondents though served. By this Notice of Motion, the Appellant is seeking condonation of delay in filing of Appeal by 799 days on the ground that the Appellant was under the bona fide belief that it can file an appeal against the order passed under section 254(2) before the High Court under section 260A. We have perused the affidavit. For the reasons stated therein, there is no case of inaction, negligence or want of bonafides. Hence, the Notice of Motion is made absolute in terms of prayer clause (a).

(S.RADHAKRISHNAN, J.)

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(J.H.BHATIA, J.)